# COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

### **FISCAL NOTE**

<u>L.R. No.</u>: 4992-01 Bill No.: HB 1249

Subject: County Officials; Taxation and Revenue - Property

Type: Original

Date: February 24, 2012

Bill Summary: This proposal modifies provisions regarding the taxation and sale of

billboards and wireless transmission towers.

# **FISCAL SUMMARY**

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2013	FY 2014	FY 2015	
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2013	FY 2014	FY 2015	
Total Estimated Net Effect on Other State Funds	\$0	\$0	\$0	

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 4 pages.

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ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2013	FY 2014	FY 2015	
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2013	FY 2014	FY 2015	
Total Estimated Net Effect on FTE	0	0	0	

- □ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).
- ☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2013	FY 2014	FY 2015
<b>Local Government</b>	\$0	\$0	\$0

### FISCAL ANALYSIS

### **ASSUMPTION**

Officials from the **Department of Revenue**, **Department of Elementary and Secondary Education**, **Department of Economic Development - Public Service Commission** and **Office of Public Counsel**, and the **State Tax Commission** stated this proposal would have no fiscal impact on their respective agencies.

Officials from **St Louis County**, the city of **Kansas City** stated this proposal would have no fiscal impact on their political subdivisions.

FISCAL IMPACT - State Government	FY 2013 (10 Mo.)	FY 2014	FY 2015
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FISCAL IMPACT - Local Government	FY 2013 (10 Mo.)	FY 2014	FY 2015
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

### FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

### FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

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# **SOURCES OF INFORMATION**

Department of Revenue
Department of Elementary and Secondary Education
Department of Economic Development
Public Service Commission
Office of Public Counsel
State Tax Commission
Kansas City
St Louis County

Mickey Wilson, CPA

Director

February 24, 2012